



# 2020-21 Budget Update

August 27, 2020

The Academy of Alameda  
Public Schools

# Agenda

1. Budget Revision & LCAP Approval Timeline
2. Review current budget assumptions
3. Cash Flow
4. Additional One-time Revenue & Planned Expenses
5. Closing Thoughts



# Timeline – LCAP & Budget

The Local Continuity & Attendance Plan (LCAP) must be approved by September 30, 2020



## Aug 27<sup>th</sup> Board Meeting

Director of Finance will update the Board on key changes from the budget approved in June and the final budget adopted by the state

## August – Beg of Sept

Executive Director will draft an initial LCAP that will be presented to families and key stakeholders for feedback

## By Sept 17<sup>th</sup>

Hold a meeting to get stakeholder engagement on the LCAP draft

## Sept 24<sup>th</sup> Board Meeting

Approve the final LCAP along with an updated 20-21 budget that reflects the changes from May Revise to the Adopted State budget



# Enrollment Estimates

LCFF Funding will be based on 19-20 ADA rates, but the LCFF Supplemental Funding will be based on actual 20-21 UPP counts



	19-20 Enrollment	19-20 Unduplicated Count (UPP)	19-20 ADA & 20-21 ADA	20-21 Enrollment	20-21 Unduplicated Count (UPP)
<b>Elementary School</b>	298	153 / 296 (51.3%)	284.45	314	173 / 314 (55.1%)
<b>Middle School</b>	476	255 / 476 (53.6%)	454.63	440	242 / 440 (55.0%)

*\*ES enrollment is projected to grow in 20-21 & MS enrollment is projected to decline in 20-21. Even though enrollment will vary, ADA & associated funding will not be adjusted for either site.*



# Adopted Budget Changes

- COLA of 2.31% was not funded
- 10% Reduction to LCFF funding was taken out
- Cuts to categorical programs (such as ASES) were restored
- Increase to base Special Education funding
- Additional one-time COVID funding that will be explained in future slides:
  - Funding based on 19-20 SPED counts
  - Funding based on 19-20 LCFF Supplemental Funding
  - Funding based on 19-20 Title I funding levels



# Cash Flow Assumptions

Cash July 1, 2020 = **\$3,409,612**

- Bank of Marin Checking #1 – \$752,028.40
- Bank of Marin Checking #2 – \$1,186,915.00
- LAIF - \$1,470,668.64

Estimated Cash as of June 30, 2021

- Total Cash = **\$2,495,089**

## Key Take-aways

- **42%** of our State Aid will be deferred (\$1.27M)
- Even with a positive operating income, cash will decrease over the year by approximately \$1M



## Cash Deferred

## Cash Repaid

### Estimated Deferrals:

- Feb: 45%
- March: 70%
- April: 70%
- May: 70%
- June: 100%



# Pro-Rata Share Assumptions

Due to the unique situation regarding funding & enrollment in 20-21, shared costs will be assumed as follows:

- 60% - Middle School
- 40% - Elementary School





# One-Time COVID Funding *(Most must be spent by 12/30/20)*

## Allowable Uses:

1. Student learning supports
2. General measures that extend instructional time for students
3. Provide additional core academic support for students who need it
4. Provide integrated services that support teaching and learning—such as student and staff technology needs, mental health services, staff professional development, and student nutrition

	Elem School	Middle School	Use Timeframe
Corona Virus Relief Funds (CRF)	\$121,681	\$209,468	3/ 1/ 20 – 12/ 30/ 20
State General Fund (GF)	\$22,062	\$33,899	3/ 1/ 20 – 12/ 30/ 20
Gov. Relief Funds (GEER)	\$10,580	\$24,841	3/ 13/ 20 – 9/ 30/ 22
<b>Total Funding</b>	<b>\$154,323</b>	<b>\$268,208</b>	



# Corona Virus & State General Funds

## Planned Expenses:

	Elem School	Middle School	Use Timeframe
Corona Virus Relief Funds (CRF)	\$121,681	\$209,468	3/ 1/ 20 – 12/ 30/ 20
State General Fund (GF)	\$22,062	\$33,899	3/ 1/ 20 – 12/ 30/ 20
<b>Total</b>	<b>\$143,743</b>	<b>\$243,367</b>	
Ed Software (Schoology, Renaissance, Zearn, etc)	\$17,500	\$24,500	Most Purchased
Technology	\$93,500	\$125,000	Some Purchased
Staffing needs identified in the LCAP	\$32,750	\$94,000	



# ESSR – CARES Act Funding

## Allowable Uses:

- LEAs can use ESSER funds for any activities authorized by the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act of 2000 (ESSA), Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, the Perkins Career and Technical Education (CTE) Act, or the McKinney-Vento Homeless Assistance Act. Additional information about the allowable uses of funds can be found on the ESSER Fund
  - Sanitization supplies
  - Educational technology (hardware, software, & connectivity)
  - Mental health services & supports
  - Summer months learning opportunities
  - Staff training & PD
  - \*Discretionary funds for schools to address their needs

	Elem School	Middle School	Use Timeframe
ESSER (CARES Act)	\$30,417	\$63,693	3/ 13/ 20 – 9/ 30/ 22



# ESSR – CARES Act Funding

## Planned Expenses:

	Elem School	Middle School	Use Timeframe
ESSER (CARES Act)	\$30,417	\$63,693	3/ 13/ 20 – 9/ 30/ 22
Gov. Relief Funds (GEER)	\$10,580	\$24,841	3/ 13/ 20 – 9/ 30/ 22
<b>Total</b>	<b>\$40,997</b>	<b>\$88,534</b>	
HEPA Air Purifiers	\$16,000	\$24,000	Purchased
Sanitation & Safety Supplies	\$15,000	\$19,000	Some purchased
Hot Spots	\$10,000	\$15,000	Some purchased
Beehively Tech Support	\$0	\$31,500	Purchased



# Closing Thoughts

- Ongoing deferrals are unknown, we will be able to get through 20-21, but will have better insight in January regarding ongoing deferrals
- This is the first year that we've ever had one-time funds that must be spent by the middle of the fiscal year
- Purchases made to date help assist with distance learning:
  - New laptops & a 2<sup>nd</sup> screen for all instructional staff
  - 250 new student chromebooks
  - 45+ hotspots
  - \$50 monthly stipends for all staff to help with use of personal items
  - Additional Tech Support with Beehively
  - Schoology, Padlet, & Renaissance Learning for online instruction
  - Online IEP assessment software
- Switching to an on-site model will be costly to make the school safe & hire enough people with extra custodial support to ensure student safety. We have purchased the following items to help with the on-site transition:
  - HEPA air filtration systems for every room
  - Hand sanitizer & stations
  - Cloth & disposable masks, face shields, thermometers

